



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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10th Magha 1945

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No.

369

### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.10/2024/TAXES.

*Dated, Thiruvananthapuram, 29th January, 2024.*

*15th Makaram, 1199.*

**S. R. O. No. 92/2024**

In exercise of the powers conferred by sub-section (3) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following amendments in the notification issued under G.O. (P) No.74/2017/TAXES dated 30<sup>th</sup> June, 2017 and published as S.R.O. No.372/2017 in the Kerala



Gazette Extraordinary No. 1362 dated 30<sup>th</sup> June, 2017, namely:-

#### AMENDMENT

In the said notification, in the Table, -

(i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(ii) against serial number 5A, in column (2), after the words “Services supplied by the Central Government”, the words and brackets “[excluding the Ministry of Railways (Indian Railways)]” shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of October, 2023.

By order of the Governor,  
Dr. A. JAYATHILAK,  
*Additional Chief Secretary to Government.*

#### Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Pursuant to the decision taken in the 52<sup>nd</sup> Goods and Services Tax Council meeting, Government of Kerala have decided to exclude Indian Railways from the exemptions available for services supplied by Central Government.

The notification is intended to achieve the above object.

